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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE APR 04 2006

POWER OF ATTORNEY BY ASSIGNEE UNDER 37 C.F.R. §§ 3.71, 3.73(b)

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

The below-identified Assignee is the owner of the entire right, title and interest in the following patent applications by virtue of an assignment from the inventor.

U.S. Appl. No. 10/621,048, filed July 16, 2003 (Attv. Docket No. PANAP-01046USF)

The Assignment was recorded in the United States Patent and Trademark Office on March 9, 2004, at Reel 014414, Frames 0198 - 0200;

U.S. Appl. No. 10/620,661, filed July 16, 2003 (Attv. Docket No. PANAP-01046USF)

The Assignment was recorded in the United States Patent and Trademark Office on January 29, 2004, at Reel 014292, Frames 0048 - 0050;

U.S. Appl. No. 10/620,818, filed July 16, 2003 (Attv. Docket No. PANAP-01046USG)

The Assignment was recorded in the United States Patent and Trademark Office on January 29, 2004, at Reel 014292, Frames 0051 - 0053;

U.S. Appl. No. 10/620,971, filed July 16, 2003 (Attv. Docket No. PANAP-01046USH)

The Assignment was recorded in the United States Patent and Trademark Office January 29, 2004, at Reel 014291, Frames 0991 - 0993; and

U.S. Appl. No. 10/413,338, filed April 14, 2003 (Attv. Docket No. PANAP-01046US9)

The Assignment was recorded in the United States Patent and Trademark Office on January 29, 2004, at Reel 014291, Frames 0975 - 0977.

The undersigned (whose title is supplied below) is empowered to sign this statement on behalf of the Assignee.

Assignee hereby appoints the attorneys of FLIESLER MEYER LLP, Customer No. 23910, to prosecute these applications and transact all business in the United States Patent & Trademark Office connected therewith; said appointment to be to the exclusion of the inventor and the inventor's attorney(s) in accordance with the provisions of 37 C.F.R. §3.71.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true, and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under §1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Attorney Docket No.: PANAP-01046US
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Assignee: Matsushita Electric Industrial Co., Ltd.

Assignee Type: (Corporation, Partnership, ...) Corporation

Signor's Name: Hiroki Naito

Signor's Title: (Corporate Office or Position) Director

Signature: Hiroki Naito

Date: April 8, 2005